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August 13, 2007

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**VIA TELECOPIER**

The Honorable Paul A. Crotty  
United States District Judge  
Southern District of New York  
500 Pearl Street  
Room 735  
New York, New York 10007

Application GRANTED  
SO Ordered

*Paul Blatty*  
U.S.A.T.

**Re: Toyota Tsusho American, Inc. v. Dana Corporation, Case No. 07 Civ. 4837 (PAC); Hydro Aluminum Tubing North America, LLC v. Dana Corporation, Case No. 07 Civ. 5460 (PAC); Embart Technologies, Inc. v. Dana Corporation, Case No. 07 Civ. 5461(PAC); The Timken Corporation, Toyotetsu America, Inc. and Toyotetsu Mid America LLC, Case No. 07 Civ. 5659 (PAC); Parker-Hannifin Corporation v. Dana Corporation, Case No. 07 Civ. 5660 (PAC); and Berlin Metals LLC v. Dana Corporation, Case No. 07 Civ. 5995 (PAC)**

Dear Judge Crotty:

This firm is counsel to Dana Corporation ("Dana"), the appellee in each of the above-captioned appeals currently pending before Your Honor of an Order of the Honorable Burton R. Lifland, United States Bankruptcy Judge, Valuing Reclamation Claims Filed In the Debtors' Chapter 11 Cases at Zero.

By a memo endorsed letter on June 25, 2007, Your Honor granted the request of counsel for Timken Corporation, Toyotetsu America, Inc. and Toyotetsu Mid America LLC that the briefing schedule for all appellants (the "Appellants") in the above-captioned appeals be extended until August 31, 2007.

**MEMO ENDORSED**

PACHULSKI  
STANG  
ZIEHL  
YOUNG  
JONES  
WEINTRAUB

LAW OFFICES  
UNITED STATES ATTORNEY PARTNERSHIP

The Honorable Paul A. Crotty

August 13, 2007

Page 2

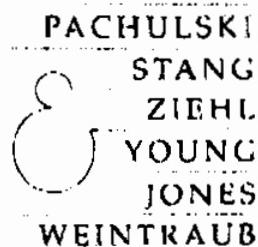
We have conferred with counsel for each of the Appellants, and all parties are in agreement that a uniform briefing schedule will be beneficial. Accordingly, on behalf of all parties, and in order to allow Dana additional time to continue negotiations with the Appellants, we respectfully request that Dana be given until October 15, 2007 to file and serve opposition briefs and that the Appellants be given until November 5, 2007 to file and serve reply briefs.

Respectfully submitted,



Beth E. Levine

cc: James M. Sullivan, Esq.  
Stuart A. Krause, Esq.  
Mark T. Power, Esq.  
Robert Beau Leonard, Esq. (by telecopier)



The Honorable Paul A. Crotty  
August 13, 2007  
Page 3

bcc: Ryan Routh, Esq. (by telecopier)